



Account-Related Products and Services Update

**Wage & Investment and Small Business/Self Employed
Accounts Management**

2003 IRS Nationwide Tax Forum



Accounts Management:

- **Employs 15,000 Customer Service Reps in 26 offices at peak**
- **Answers tax law inquiries – phone and internet**
- **Assists with account issues through phone, correspondence and internet**



Common Account Issues

- **Return Processing / Math Errors**
- **Refund/Payment Application Issues**
- **Penalty and Interest Issues**



Resolving Account Issues – Channels

- **Internet Services (Refund Status)**
- **Automated Telephone Service**
- **Toll-free Telephone Service**
- **Paper Correspondence**
- **Future – Internet (E-Services)**



Toll Free Product Lines

- **Tax Help Line for Individuals**
- **Refund Hotline**
- **Business & Specialty Tax Line**
- **Practitioner Priority Services**



Use Oral Authority to Resolve Issues Quickly

- **Account changes with information provided during telephone conversation**
- **No paper documentation required**
- **Resolution for a variety of issues, such as:**
 - **Substantiated processing/math errors**
 - **Undelivered refund re-issuance**
 - **Some entity corrections, and more**



Refund Offsets

- **Offset to federal tax debts by IRS, then**
- **Offset to other debts thru Treasury Offset Program (TOP)**
- **TOP is run by Financial Management Service**
- **For TOP offset, non-labile spouse can file Injured Spouse Claim – Form 8379**



Power of Attorney Processing

- **Memphis and Ogden**
- **Philadelphia – International**
- **Fax Requests in 2 Business Days**
- **Paper Requests in 5 Business Days**
- **Fax #'s:**

Memphis	(901) 546-4115
Ogden	(801) 620-4249
Philadelphia	(215) 516-1017



E-Services

- **Preparer Tax Identification Number (PTIN)**
- **Internet Disclosure Authorization (I-DA)**
- **Internet Electronic Account Resolution (I-EAR)**
- **Transcript Delivery System (TDS)**



Preparer Tax Identification Number (PTIN)

- **Paid preparer obtains ID in lieu of using Social Security Number**
- **Obtained using Form W-7P**
- **Internet application - electronic requests for new PTIN, new PTIN card, or update PTIN records**



Internet – Disclosure Authorization (I-DA)

- **Registered and authorized third parties send POA (Form 2848) or TIA (Form 8821) request via internet**
- **Handle additions and changes to these authorizations**
- **Provide immediate verification of the request processing**



Internet – Electronic Account Resolution (I-EAR)

- **Authorized practitioners can use for:**
 - **Account Problems**
 - **Complex Refund Inquiries**
 - **Installment Agreement Requests**
 - **Notice Inquiries**
 - **Payment Tracers**



Transcript Delivery System (TDS)

- **Speeds requests of tax transcripts and tax account information**
- **Responses delivered on-line, or sent immediately to secure mailbox**



Internet Employer Identification Number (I-EIN)

- **Taxpayers apply and receive EIN through SB/SE link on www.irs.gov**
- **Complete on-line Form SS-4**
- **Preliminary validation of SS-4 information completed**
- **EIN assigned on-line during same session**



Toll-free Numbers

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|--------------------------------------|---------------------|
| • Tax Help Line | 800-829-1040 |
| • Business/Specialty Tax Line | 800-829-4933 |
| • Refund Hotline | 800-829-1954 |
| • Tele-Tax | 800-829-4477 |
| • PPS | 866-860-4259 |
| • Automated Filing Extensions | 888-796-1074 |
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